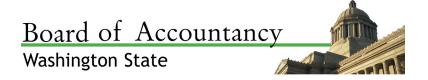
## Notification of Intent to Enter\* Washington State -Practice Privileges



## **Checklist & Instructions**

- \* "Entering the State" means an individual is practicing public accounting (or otherwise using the title CPA) in the state of Washington and that individual:
  - 1. Spends more than 10% of their total work hours on activities conducted within the state of Washington
  - 2. Maintains an office or workstation in the state of Washington, OR
  - 3. Advertises to provide services within the state of Washington.

If your activity in Washington state is below the level defined as "Entering the State" you do not need to notify the Board.

CPAs intending to enter Washington state are required to notify the Washington Board of Accountancy (See RCW 18.04.350(2), WAC 4-25-756 and WAC 4-25-410).

- 1. **Application**: You must submit a complete *Notification of Intent to Enter* form and the \$330.00 fee. Be sure you complete all sections of the *Notification of Intent to Enter* (attached) form and sign the affidavit.
- Qualification Requirements: To qualify for practice privileges in Washington state you must:
  - (a) Be an individual.
  - (b) Hold a valid license to practice public accounting in another jurisdiction.
  - (c) Your principal place of business is not in Washington state. Principal place of business means a single fixed location designated by the individual from which the individual directs, controls, and coordinates the majority of his or her business activities. See WAC 4-25-410(30).
  - (d) Your qualifications are substantially equivalent to a Washington licensee under one of the following provisions:
    - (i) Your original license to practice public accounting was issued by a jurisdiction deemed substantially equivalent to Washington's requirements. See Board Policy 2002-1 Substantially Equivalent Jurisdictions for a listing of jurisdictions deemed substantially equivalent by the Board.
    - (ii) Your education, examination, and experience are deemed by the Board as substantially equivalent to Washington's requirements for initial requirements.
- 3. <u>Firm License Requirements</u>: If you are a sole-practitioner, you are not required to apply for a Washington state CPA firm license. If you are not a sole-practitioner and:
  - If the words "CPA" or "Certified Public Accountant" are in your firm title, your firm must be licensed by the Washington State Board of Accountancy, and
  - If your firm offers attest services, your firm must be licensed by the Washington State Board of Accountancy.
- 4. **Need More Information?** To assist you, the following forms and information are available on the Board's web site:
  - Notification of Intent to Enter form
  - RCW 18.04 (Public Accountancy Act)
  - WAC 4-25 (Board rules)
  - Policy 1998-1 Education
  - Policy 2001-2 Experience and Experience Affidavit forms
  - Board Policy 2002-1 Substantially Equivalent Jurisdictions

To facilitate the processing of your notification, be sure you fully complete all required forms and submit all required information. If you have questions, feel free to contact the Board at (360) 664-9193 or e-mail notification questions@cpaboard.wa.gov.

5. When can I exercise practice privileges in Washington state? Notification is not complete and cannot be processed until all fees, required documentation, required information, and other documentation deemed necessary by the Board are received by the Board. The Board will mail confirmation of the receipt of your notification to the last address you provided to the Board.

Provided no sanctions or investigations by other jurisdictions are in process and you have met the requirements for practice privileges, upon filing your notification with the Board you may use the CPA title in Washington state.

The Board is required to comply with the Public Disclosure Act Chapter 42.17 RCW. This Act establishes a strong state mandate in favor disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.

Revised January 15, 2004

## **Notification of Intent to Enter**

## Board of Accountancy Washington State

Mail to:

Washington State Board of Accountancy
P O Box 43123
Olympia, WA 98504-3123
360/664-9193 www.cpaboard.wa.gov

Fee:	\$330.00
Make Check Payable To:	WA State Board of Accountancy
(Funds must be US dollars drawn on a US	S bank)

Last	First		Middle
Prior Names:			
Address:			
		Street	
City	State	Zip	Country
Telephone number (during	business hours):		
<b>Email</b> (to facilitate contacting	you should a problem arise	in processing your	notification):
Social Security Number (	,		Date of Birth:
(Please see "Why we ask for your Social disclosure of Social Security Number)	Security Number" [on reverse] for important	rtant information regarding	g
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<b>Qualification Standards:</b> I qualify for a grant of practice privileges because (you must meet one of the two standards for qualification below):			
(Initial)	My original license to practice public accounting was issued by the state of which, per Board Policy 2002-1 Substantially Equivalent Jurisdictions, is a jurisdiction deemed by the Board to be substantially equivalent to Washington's Requirements. Attached is confirmation from the State Board of Accountancy that I hold a valid license to practice public accountancy.		
(State)  Qualification Standard #2 - Licensee's Qualifications Equivalent to Washington's Requirements			
(Initial)	The following are attached demonstrating that my education, examination, and experience are substantially equivalent to Washington's requirements for initial licensure:  A copy of my passing CPA exam grades (if you currently do not have a copy you must contact your state of original licensure to obtain a copy).  Official transcripts demonstrating that I have meet the Board education requirements of 150 semester hours of college education, including:  A baccalaureate or higher degree; and  An accounting concentration which consist of at least (a) 24 semester hours or the equivalent in accounting subjects of which at least fifteen semester hours must be at the upper division or graduate level and (b) 24 semester hours or the equivalent in business administration subjects at the undergraduate or graduate level.  An Experience Affidavit (verified a licensed CPA meeting the Board's requirements) demonstrating that I have met the Board experience requirements.		
(Initial)	As part of my original application for licensure, I completed and passed an ethics examination. Attached is confirmation from the State Board of Accountancy that I obtained a passing grade on an ethics examination as part of my original application for a license to practice public accounting, <b>OR</b> I did not complete and pass an ethics examination as part of my original application for licensure in state. Attached is a copy of the AICPA ethics examination grade report demonstrating that I successfully completed the AICPA's ethics examination.		
Why we ask for your Social Security Number: You are required to provide your Social Security Number in order to assist in enforcement of child support laws. Your Social Security Number may also be used for identification purposes. (Section 7, Chapter 160, Laws of 1998.)			
If you did <u>not</u> provide a Social Security Number, please complete the following:			
Social	not furnished a Social Security Number on my notification of intent to enter Washington state. I do not have a Security Number. I declare, under penalty of perjury under the laws of the State of Washington, that the bing is true and correct.		
Signat	ture: Date:		
Location: (City, State or Province, Country)			
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Please be advised the Washington State Board of Accountancy is required to comply with the Public Disclosure Act, Chapter 42.17 RCW. This act establishes a strong state mandate in favor of disclosure of public records. As such, the information you submit to the board, including personal information, may ultimately be subject to disclosure as a public record.